

**भारत सरकार GOVERNMENT OF INDIA
रेल मंत्रालय MINISTRY OF RAILWAYS
(रेलवे बोर्ड RAILWAY BOARD)**

No.TCR/1078/2021/GST/3371933

Dated:29.08.2023

**General Managers
All Indian Railways**

Sub: Levy of GST on transportation of goods in trucks under Roll on- Roll off (Ro-Ro) services.

Ref:

- i. GST Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017.
- ii. Railway Board's Rates Circular No.19 of 2017 dated 30.06.2017 and corrigenda thereto.
- iii. Railway Board letter No.TCR/1078/201728 dated 29.09.2017.
- iv. Railway Board letter No.TCR/1078/2017/05 Pt. dated 26.06.2018.
- v. Railway Board letter No.TCR/1078/2017/19 dated 22.03.2018.
- vi. Railway Board letter No.TCR/1078/2017/16 dated 17.07.2019.
- vii. Rates Circular No.17 of 2022 dated 06.07.2022.
- viii. Board's letter.No.TCR/1078/2020/RORO/DFCCIL/3333602 dated 19.04.2023.

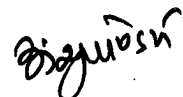
1. Notification No.12 of 2017-Central Tax (Rate) dated 28.06.2017 (refer (i) above), vide entry at S.No.20 has stipulated 'NIL' GST rate on services by way of transportation by rail from one place in India to another of following goods:

- a. Relief material for victims of natural or man made disasters, calamities, accidents or mishap;
- b. Defence or military equipments;
- c. Newspapers or magazines registered with registrar or newspapers;
- d. Railway equipment and material (Omitted vide Accounts' GST Circular 08/2022; and Corrigendum No.1 to Rates Circular No.19 of 2017 dated 15/07/2022 w.e.f. 18/07/2022);
- e. Agriculture produce;
- f. Milk, Salt and food grain including flours, pulses and rice; and Organic manure.

2. Railway Board, vide ref: iii above, have issued mapping of above exempted commodities vis-à-vis corresponding commodities contained in IRCA Goods Tariff.

3. The subject matter has been reviewed in consultation with Accounts Directorate. It has been decided to extend the due GST exemption to certain commodities; as applicable (refer 1. above), for transportation in trucks under Roll on Roll off services.

4. Consignor shall mandatorily declare the name of commodities (as per Goods Tariff), being carried in the truck, in loading annexure. Terminal Management System (TMS) shall exempt due commodities from levy of GST, as per its mapped commodities, in accordance with Railway Board's letter dated 29.09.2017 (refer iii above). The



Addendum to Board's letter no.TCR/1078/2017/16 dated 17.07.2019.

customer shall ensure that the commodity is the same as mentioned in the e-way bill and matched with the HSN code of GST exempted commodity to check any case of misdeclaration. There should be random checks to prevent any case of misdeclaration and if any found shall be dealt with strictly as per the extant guidelines.

5. In case of trucks loaded with mixed commodities (i.e. GST applicable and GST-exempt commodities), GST at applicable rate shall be levied on whole consignment, which is 5% as per the extant rules.

6. All commodities, other than those notified as exempted from levy of GST shall continue to be charged at applicable GST rates, i.e. at 5% as per the extant rules.

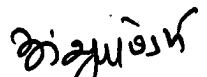
7. GST on demurrage and wharfage in case of Roll on-Roll off traffic will be governed by Railway Board letter dated 26.06.2018 (refer iv above).

8. GST on other ancillary charges viz. Terminal Access, Siding, Shunting, Stabling, Punitive charge for overloading etc. to be levied on transportation of exempted commodities in container by Rail as per Railway Board letter dated 22.03.2018 (refer v above) shall also be applicable for Ro-Ro services.

9. CRIS shall make the necessary modifications in the software for implementation of above instructions. Railway Receipt/Annexures shall contain the commodity name.

10. These instructions shall come into force w.e.f. 01.09.2023, and shall remain in force till further advice.

11. This issues with the approval of Accounts Directorate and with the concurrence of Finance Directorate of Ministry of Railways.


(अंशू पाण्डेय)

निदेशक यातायात वाणिज्य (दर)
रेलवे बोर्ड.

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011-2304 7359

No.TCR/1078/2021/GST/3371933

Dated:29.08.2023

Copy for information to:-

1. Principal Financial Advisor, All Indian Railways.
2. Deputy C&AG of India (Railways), Rail Bhawan, New Delhi.

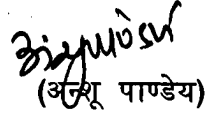

for Member (Finance) Railway Board

No.TCR/1078/2021/GST/3371933

Dated:29.08.2023

Copy for information and necessary action to:

1. Principal Chief Commercial Managers, All Indian Railways.
2. Principal Chief Operations Managers, All Indian Railways.
3. Managing Director, CRIS Chanakya Puri, New Delhi-23.
4. Chief Administrative Officer, FOIS/CRIS, Chanakya Puri, New Delhi-23.
5. Managing Director, Konkan Railway Corporation, New Mumbai-400614.
6. Director General, National Academy of Indian Railways, Vadodara.
7. General Secretary/IRCA, New Delhi.
8. CMD/DFCCIL, New Delhi.
9. Director, Indian Railways Institute of Transport Management, Lucknow.


(अंशू पाण्डेय)

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Copy to:-

OSD to MR; EDPG to MR for kind information of MR please.
PS to MoSR(D), EDPG to MoSR(D) for kind information of MoSR(D) please.
EDPG to MoSR(J) for kind information of MoSR(J) please.
Chairman &CEO, M(O&BD), M(F) Railway Board,
AM(C), AM(T), AM (Vig), AM(Revenue), PED(TTM),
EDTC(R),ED(FM), EDF(C), EDTT(F), EDTT(S), EDVT.
TC(CR) & FC Branches of Railway Board.